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AUDITOR'S REPORT

OF THE

RECEPITS AND EXPENDITURES

OF THE

TOWN OF TOPSFIELD,

FOR THE

YEAR ENDING MARCH 1, 1893.

Topsfield:

A. T. MERRILL, PRINTER, MAIN STREET.

1893.

TOWN OFFICERS FOR 1892.

Town Clerk.

WILLIAM PERKINS.

Town Treasurer.

W. PITMAN GOULD.

Constables.

H. W. LAKE. C. A. S. KNEELAND.

Selectmen.

S. D. HOOD. W. DONALDSON. J. H. POTTER.

Assessors.

J. B. POOR. JOHN H. TOWNE. S. D. HOOD.

Overseers of the Poor.

J. H. TOWNE. J. H. POTTER.

WM. P. WALSH.

School Committee.

E. PERKINS AVERILL, 1893. J. B. POOR, 1893.

A. B. RICHARDSON, Secy., 1894. B. J. BALCH, 1894.

W. DONALDSON, Chairman, 1895.

Trustees of Public Library.

ESTHER W. HUTCHINGS, 1893. B. P. EDWARDS, 1893.
JUSTIN ALLEN, 1894. J. B. POOR, 1894.
G. FRANCIS DOW, 1895. A. A. CONANT, 1895.

Fence Viewers.

CALVIN W. FULLER. N. S. CLARK.
H. A. PEABODY.

Surveyors of Lumber.

J. H. POTTER. H. H. ROBERTS. GEO. W. BURNHAM.

Superintendent of Streets.

B. P. PIKE.

Field Drivers.

T. D. REED. FREDERICK STILES.
A. W. SMITH. ERWIN T. PHILLIPS.

Sealer of Weights and Measures.

W. PITMAN GOULD.

Pound Keeper.

ERWIN T. PHILLIPS.

Collector of Taxes.

H. W. LAKE.

Auditor.

F. L. WINSLOW.

Fire Wards.

(By Appointment.)

C. A. S. KNEELAND. H. W. LAKE.

W. B. KIMBALL.

Forest Fire Wards.

J. A. BLAISDELL. D. A. CONANT.

Commissioners of Public Cemeteries.

CHAS. CARMODY, 1893. J. PORTER GOULD, 1894.

CHAS. WINSLOW, 1895.

Superintendent of Burials.

E. H. FERGUSON.

TOWN CLERK'S REPORT.

Births recorded, 21; males, 13; females, 8.
Marriage certificates issued, 7.
Marriages recorded, 7.
Number of dogs licensed, 77: males, 68: females, 9.

DEATHS IN TOPSFIELD, 1892.

			YRS.	MOS.	DYS.
Jan.	2.	Randolf N. Ritchie,	1	5	5
"	2.	David Blethen,	72	7	15
"	7.	Levi Kalloch,	49	11	18
"	19.	Huldah K. Randlet,	87	7	7
Mar.	16.	Hiram Wells,	85	11	26
Apr.	4.	Élizabeth (Peabody) widow of Wm. Donaldson,	75	6	20
"	21.	Mary E. (Caswell) wife of John M. Wilson,	23	10	21
"	21.	Harriet (Cook) widow of Francis D. Peabody,	53	—	—
"	26.	Jotham S. Welch,	56	10	9
"	30.	Anna Eliza (Bartlett) wife of Benjamin Pool, Esq.,	72	7	24
May	4.	Clarence Webster Perkins,	2	7	3
"	7.	H. Walter Wildes,	29	3	16
"	7.	Mary Jane Welch,	10	7	5
"	25.	Catherine T. (Sides) wife of Wesley E. Davis,	48	2	27
June	2.	Thos. Kimball Leach.	77	2	22
July	5.	Adeline (Gould) widow of Timothy M. Phillips,	75	4	7
"	23.	Justin W. Perkins,	28	1	19
"	27.	Ebenezer H. Lake,	70	3	11
Aug.	1.	Henry B. Osgood, in Salem; residence, Topsfield,	74	2	21
"	3.	Thomas March,	82	10	21
Sept.	15.	Jennie M. Perkins,	19	11	18
"	19.	Carrie F. Kent,	20	2	28
Oct.	11.	Elizabeth J. (Graves) Waltz, widow,	79	—	9
"	21.	Frederick A. Elliott,	58	6	6
"	25.	Elmer L. Ferguson,	2	6	—
Nov.	8.	Lucy M. (Peabody) widow of J. P. Gould, Middleton,	86	5	9
"	27.	Tobias D. Reed,	67	8	11
Dec.	28.	Harriet (Towne) widow of Ira Porter,	82	6	25

BROUGHT INTO TOWN.

			DIED.	YRS.	MOS.	DYS.
Jan.	3.	Benj. Bixby,	Sharon,	79	3	—
"	23.	Alpheus W. W. Lake,	Boston,	80	9	1
"	29.	Etta W., wife of Everett C. Taylor,	Boston,	28	—	—
Feb.	15.	Christine, widow of John Hooper,	Lynn,	36	11	13
Mar.	9.	Howard W. Perkins,	Newburyport	4	11	—
"	29.	Thos. Ferguson,	Marblehead,	82	10	29
Aug.	8.	Norman H. Chamberlain,	Lynn,	2	6	—
Dec.	19.	Nehemiah Perkins,	Auburn, Me.	71	—	—

REGISTRAR'S REPORT.

Registered voters, Nov. 8, 1892. 246

WILLIAM PERKINS, *Clerk.*

ASSESSOR'S REPORT.

Number of polls,	279
Tax on each,	$2.00
Value of personal estate,	$539,135.00
" buildings,	$276,765.00
" land,	$211,275.00
Total valuation,	$1,026,890.00
Total tax, polls and overlay,	$11,854.93
Rate per $1,000,	$11.00
Number of horses,	226
" cows,	630
" oxen, etc.,	106
" swine,	112
" sheep,	10
" fowls,	6,160
" dwelling houses,	230
" acres of land,	7,282
" tax payers,	432
" " on property,	344
" " non Residents,	87
" " poll only,	88

JOS. B. POOR.
J. H. TOWNE.
S. D. HOOD.

Assessors of Topsfield.

REPORT.

SELECTMEN'S DEPARTMENT.

SCHOOLS.

NORTH SCHOOL.

Grace R. Perkins, teaching winter term,	$82 50	
" " " " spring "	90 00	
Gertrude Lamson, " fall "	30 00	
Grace R. Perkins, " " "	56 00	
" " " " winter " '92	64 00	
Fred. Averell, janitor,	5 00	
Forest T. Benton, "	5 00	
A. F Averell, wood and sawing,	14 75	
Israel A. Perkins, " "	6 00	
Eugene L. Wildes, "	8 50	
Daniel A. Conant, cutting wood,	5 00	
John H. Potter, repairs,	53 61	
W. Donaldson, cleaning,	4 71	
		$425 07

SOUTH SCHOOL.

Cora A. Messer, teaching winter term,	$105 00	
Abbie W. Towne, " spring "	90 00	
" " " " fall "	96 00	
Elizabeth Hoar, " winter " '92	30 00	
John J. Jackman, janitor,	5 00	
Henry Hamilton, "	5 00	
Amounts carried forward,	$331 00	$425 07

Amounts brought forward,	$331 00	$425 07
Benj. A. Orne, painting,	19 68	
Henry H. Roberts, repairs,	43 68	
Benj. J. Balch, "	6 01	
Jos. B. Poor, supplies,	12 92	
W. L. Batchelder, wood,	28 00	
		$441 29

CENTRE SCHOOL.

Frank H. Dame, teaching spring term,	$137 50	
Wm. L. Jackman, " fall "	150 00	
" " " winter " '92	87 50	
Lizzie A. Poore, " " "	108 00	
" " " spring "	108 00	
" " " fall "	108 00	
" " " winter " '92	21 60	
Mary E. Gould, " " "	68 00	
Genie C. Fuller, " " "	25 50	
" " " spring "	102 00	
" " " fall "	102 00	
" " " winter " '92	59 50	
Chas. W. Floyd, janitor,	63 00	
Frank H. Clark, "	4 17	
Mrs. N. E. Tibbetts, cleaning,	3 00	
A. B. Richardson, repairing heater,	43 24	
E. C. Blanchard, mason work,	1 75	
Chas. Herrick, coal,	94 62	
E. E. Ferguson, teaming coal,	6 00	
I. M. Woodbury, wood,	8 25	
Chas. Carmody, cutting wood,	3 00	
Jos. B. Poor, supplies.	17 51	
		$1,322 14
Amount carried forward,		$2,188 50

Amount brought forward.			$2,188 50
A. T. Merrill, printing reports,		$13 25	
" " "	book labels,	2 50	
S. D. Hood,	school committee,	60 00	
E. Perkins Averill,	" "	8 00	
Benj. J. Balch,	" "	8 00	
W. Donaldson,	" "	8 00	
A. B. Richardson,	" "	8 00	
Jos. B. Poor,	" "	8 00	
" "	supply "	10 00	
S. D. Hood, journey to Boston,		2 50	
Benj. J. Balch, taking census,		10 00	
			$138 25
			$2,326 75

SCHOOL BOOKS.

American Book Co.,	books and supplies,	$16 04	
Edw. E. Babb & Co.,	" "	5 67	
Thompson, Brown & Co.,	" "	12 50	
Boston School Supply Co.,	" "	49 20	
J. L. Hammett,	supplies,	53 25	
Geo. F. King & Merrill,	"	22 50	
			$159 16

HIGHWAYS.

N. B. Giles, Jr.,	labor,	$11 37
M. F. Manning,	"	19 32
Arthur F. Perkins,	"	6 82
Chas. J. Averell,	"	6 82
Albion F. Averell,	"	23 72
J. A. Blaisdell,	"	57 60
T. Jessie Fuller,	"	11 25
A. Welch,	"	23 63
Chas. W. Andrews,	"	11 00
L. S. Wilkins,	"	77 74
Fred. Smerage,	"	192 01
E. P. Andrews,	"	21 91
Levi L. Beal,	"	65 19
M. Collins,	"	71 63
Otis E. Ray,	"	12 26
D. A. Conant,	"	19 62
A. W. Conant,	"	12 42
E. H. Young,	"	8 75
F. Watson,	"	8 75
James Manning,	"	23 75
Benj. C. Dodd,	"	11 73
Tim. Donovan,	"	24 33
I. B. Young,	"	14 25
L. A. Rust,	"	46 13
F. W. Rust,	"	16 72
A. P. Peabody,	"	28 72
Chas. J. Peabody,	"	15 43
J. H. Dodge,	"	5 52
Amount carried forward,		$848 39

Amount brought forward,		$848 39
Henry Stone, Jr.,	labor,	7 09
W. H. Homan,	"	8 57
W. A. Dwinell,	"	8 31
D. W. Hubbard,	"	12 60
R. Coffin	"	2 80
Thos. F. Cass,	"	29 22
Jos. Moffat,	"	10 77
Benj. Fuller,	"	7 88
Amos Fuller,	"	11 98
Chas. H. Lake,	"	6 13
Samuel Conley,	"	6 13
W. H. Walsh,	"	11 88
A. F. Jackman,	"	7 13
Archie A. Towne,	"	8 82
Wm. Willett,	"	2 80
Elisha Towne,	"	3 24
Will. Fuller,	"	4 90
Geo. Curtis,	"	29 93
E. T. Phillips,	"	5 85
F. H. Towne,	"	11 77
A. W. Smith,	"	70
Francis Curtis,	"	1 92
A. M. Hill,	"	15 07
Thos. J. Kneeland,	"	12 60
H. R. White,	"	11 02
C. A. Foster,	"	10 32
Jos. E. Andrews,	"	2 20
Archer Andrews,	"	2 28
E. L. Wildes,	"	11 35
D. Tobin,	"	4 90
E. Bailey,	"	87
J. A. Lamson,	"	8 38
J. Cowen,	"	1 75
C. Driscoll,	"	87
Amount carried forward,		$1,130 42

Amount brought forward,		$1,130 42	
Thos. W. Peirce,	labor,	$19 75	
B. P. Pike,	" and paid,	167 28	
J. L. Fiske,	"	14 41	
I. P. Long, blacksmithing,		12 35	
Ames Plow Co., tools,		15 83	
J. C. Symonds, Agt., Road machine,		258 00	
			$1,618 04

COMMON.

Levi L. Beal,	labor,	$6 30	
M. Collins,	"	6 30	
L. S. Wilkins,	"	10 80	
			$23 40
			$1,641 44

REPAIRS ON GUARDS AND BRIDGES.

J. A. Blaisdell,	labor,	$8 82	
D. W. Hubbard,	"	6 12	
L. L. Beal,	"	4 72	
M. Collins,	"	8 77	
S. A. Bixby, Com'.,	"	7 47	
D. Bradstreet,	"	12 90	
J. H. Potter,	lumber and labor,	85 79	
J. H. & G. P. Frame,	"	227 14	
			$361 73

GRAVEL.

J. A. Blaisdell,	$17 55	
Thos. F. Cass,	1 00	
A. W. Stevens,	80	
Calvin Putnam,	7 80	
Moses Bradstreet,	5 90	
Eben W. Towne,	4 20	
Chas. J. Peabody,	2 00	
		$39 25

MEMORIAL COMMITTEE.

Memorial Committee, vote of the Town,	$75 00

CEMETERIES.

Cemetery Commissioners, vote of the Town,	$200 00

TOWN LIBRARY.

Library Trustees, vote of the Town,	$75 00	
" " D. P. Galloupe's Legacy,	3,022 07	
		$3,097 07

STATE TAX.

Geo. A. Marden, State Treasurer,	$787 50

COUNTY TAX.

E. Kendall Jenkins, County Treasurer,	$1,107 17

FIRE WARDS.

H. W. Lake,	Fire Ward, '90	$5 00
" "	" " '91	5 00
W. B. Kimball,	" "	5 00
C. A. S. Kneeland,	" "	5 00
" "	roof ladders,	9 05
I. P. Long, hooks and chains,		5 28
Est. W. B. Kimball, pails and pumps,		29 40
Geo. P. Dow, cleaning truck,		1 50
		$65 23

INTEREST.

Lucinda W. Todd,	$35 00
Caroline H. Towne,	25 00
Chas. Herrick,	150 00
Mary S. Perkins,	85 00
John H. Towne,	50 00
Esther P. Towne,	275 00
Jos. B. Poor,	33 25
Clarisa A. Glazier,	35 28
Cemetery Com., D. P. Galloupe fund,	4 00
Trustees, Deborah Kimball fund,	25 00
Overseers, Annah Pingree fund,	250 00
Danvers Savings Bank,	41 17
	$1,008 70

NOTES.

Lucinda W. Todd,	$700 00	
Jos. B. Poor,	1,000 00	
Clarisa A. Glazier,	1,000 00	
Danvers Savings Bank,	3,000 00	
		$5,700 00

TOWN HALL AND CLOCK.

Chas. Carmody, janitor and clock,	$101 50	
E E. Ferguson, winding clock,	5 00	
Thos. G. Pinnock, slating roof,	36 10	
E. C. Blanchard, mason work,	43 89	
W. S. Bell, painting,	301 50	
Jos. B. Poor, paints, oil, etc.,	88 28	
" " supplies,	23 68	
Est. W. B. Kimball, supplies,	4 63	
A. B. Richardson, furnace,	232 50	
J. H. Potter, lumber and labor,	32 60	
Chas. Herrick, coal,	54 25	
Woodbury & Co., coal,	36 81	
Globe Gas Light Co., lantern and post,	5 00	
Edward B. Nye, tuning piano.	3 34	
Peabody's Express, teaming slate,	3 00	
		$972 08

OVERSEERS OF THE POOR.

POOR OUTSIDE THE FARM.

Mrs. Ellard.

Est. W. B. Kimball, groceries,	$10 00	
I. M. Woodbury, wood,	6 00	
Woodbury & Co., coal,	6 75	
A. Welch, milk,	18 30	
		$41 05

Mrs. Pingree.

Woodbury & Co., coal,	$5 75	
C. I. Trowbridge, groceries,	1 41	
		$7 16

Jacob Peabody, Rowley.

H. P. Boynton, clothing and supplies,	$6 05	
B. W. Bartlett, M. D., medical attendance,	2 50	
		$8 55

Mrs. Geo. A. Peabody, Rowley.

Geo. J. Currey, milk,	$5 13	
B. W. Bartlett, M. D., medical attendence,	15 25	
		$20 38
Amount carried forward,		$77 14

Amount brought forward,	$77 14
City of Haverhill, aid to J. Dickinson and family,	$10 07
Town of Danvers, ,, Edwin Foster,	61 00
Danvers Lunatic Hospital, board of Lewis L. Bixby,	169 92
" " " " Geo. A. Peabody,	169 92
Overseers, aid to Geo. Bixby,	52 00
Daniel G. Berry, board of Mary Parkinson,	42 00
E. H. Ferguson, casket, etc., Thomas March,	24 50
" " " " unknown drowned man,	10 00
" " " " Randolph N. Ritchie,	13 75
John H. Gould, expense in Pension for Mrs. Peabody,	5 00
John H. Towne, services and paid,	9 50
John H. Potter, " "	12 86
Wm. P. Walsh, " "	2 00
	$659 66

POOR AT THE FARM.

Jos. B. Poor, grain,	$237 35	
" " phosphate,	16 50	
" " groceries,	72 69	
Est. W. B. Kimball, grain,	74 35	
" " " groceries,	51 87	
C. I. Trowbridge, "	20 81	
Benj. P. Edwards, medicines,	27 10	
John Gilday, meat,	39 04	
E. H. Ferguson, casket, Mrs. H. C. Peabody,	27 75	
A. B. Richardson, labor and fittings,	3 50	
A. M. Hill, 2 swine,	12 00	
Levi Kneeland, balance trade between cows,	45 00	
Henry Newhall & Co., farming tools, etc.,	20 40	
Amounts carried forward.	$648 36	$659 66

Amounts brought forward,	$648 36	$659 66
Salem Evening News, advertisement,	$1 50	
Wm. A. Long, carriages,	1 50	
Nettie L. Welch, dressmaking,	1 25	
J. F. Porter, furniture,	8 35	
S. D. Hood, appraising stock,	2 50	
E. C. Blanchard, cement,	1 65	
Wm. Perkins, boots and shoes,	2 80	
John H. Potter, labor and lumber,	5 28	
I. P. Long, blacksmithing,	14 88	
I. M. Woodbury, ice,	1 20	
J. Allen, M. D., medical attendance,	6 00	
Thos. L. Jenkins, M. D., " "	9 00	
E. C. Conant, board of inmates,	214 50	
" " lodging tramps,	17 50	
" " balance due on appraisal,	92 84	
J. Chapman, salary,	150 00	
" " paid for butter,	1 00	
" " " meat,	22 52	
" " " fish,	5 59	
" " " medicines,	12 25	
" " " clothing,	13 36	
" " " groceries,	12 59	
" " " labor,	161 75	
" " " coal,	17 38	
" " " chopping wood,	20 00	
" " " grinding corn,	2 99	
" " " sundries,	20 86	
		$1,469 40
		$2,129 06

STATE AID. CHAP. 301.

Rebecca E. Blaisdell,	$16 00	
Elizabeth W. Burnham,	48 00	
John H. Carr,	36 00	
Addie A. Clarke,	8 00	
Francis Curtis,	36 00	
Elizabeth M. Deland,	48 00	
Benj. C. Dodd, Jr.	36 00	
Elizabeth C. Floyd,	36 00	
Edwin K. Foster,	18 00	
Benj. Fuller,	24 00	
John H. Gunnison,	24 00	
Elizabeth A. Hayden,	8 00	
Maria J. Hobbs,	24 00	
Sarah F. Kalloch,	48 00	
Aaron P. Kneeland,	61 00	
Henry A. Peabody,	44 00	
Elizabeth W. Perkins,	48 00	
Erwin T. Phillips,	36 00	
Mary J. Roberts,	48 00	
Edwin F. Rust,	48 00	
John Smith,	36 00	
Louisa J. Welch,	24 00	
		$755 00

SOLDIERS' RELIEF. Chap. 447, 1890.

(Wm. H. Munday.)

C. I. Trowbridge, groceries,	$2 19	
I. M. Woodbury, wood,	2 75	
		$4 94

TOWN OFFICERS.

H. W. Lake,	Constable,	$12 00
C. A. S. Kneeland,	" and dog warrants,	17 00
Chas. W. Floyd,	Special Police,	4 00
Chas. Carmody,	" "	4 00
E. E. Ferguson,	" "	4 00
Chas. A. Foster,	" "	4 00
Horace Ray,	" "	5 00
F. L. Winslow,	Auditor,	30 00
S. D. Hood,	Selectman,	30 00
" "	Registrar,	5 00
" "	Town Hall Committee,	5 00
" "	Assessor, and extra work,	90 00
Jos. B. Poor,	" " "	90 00
John H. Towne,	" " "	90 00
" "	Overseer,	10 00
Wm. P. Walsh,	"	10 00
John H. Potter,	"	10 00
" "	Selectman,	30 00
" "	Registrar,	5 00
" "	Town Hall Committee,	5 00
Wm. B. Kimball,	" "	5 00
W. Pitman Gould,	" "	5 00
" "	Treasurer,	100 00
W. Donaldson,	Selectman,	30 00
" "	Registrar,	5 00
" "	Town Hall Committee,	5 00
Benj. A. Orne,	Board of Health,	18 50
E. L. Wildes,	Inspector,	25 00
Wm. Perkins,	Town Clerk,	25 00
" "	Registrar,	15 00
		$693 50

PATHING SNOW.

A. P. Burnham,	$1 75
Albert S. Lane,	2 75
Ormand C. Taylor,	2 80
Fred Smerage,	33 60
S. C. Gould,	2 47
Levi L. Beal,	2 98
Daniel Kendall,	2 75
Jotham S. Welch,	2 70
Geo. P. Dow,	3 50
J. A. Blaisdell,	3 86
Parker Pingree,	2 28
Will. Fuller,	2 28
John Fuller,	1 40
Geo. Fuller,	2 63
Amos Fuller,	2 63
Joseph Fuller,	2 63
D. W. Hubbard,	4 38
T. D. Reed,	70
Horace Bradstreet,	88
G. S. Mason,	5 76
Geo. Curtis,	2 75
Nath. S. Clark,	2 75
John H. Dodge,	2 53
Eben S. Merrill,	1 75
A. Welch,	1 75
L. A. Rust,	9 47
N. B. Giles, Jr.,	1 87
E. E. Ferguson,	9 96
Wm. H. Walsh,	2 10
Horace E. Mason,	3 24
S. W. Averell,	3 32
S. McElman,	2 80
M. Collins,	2 63
James Manning,	6 70
Amount carried forward,	$138 35

Amount brought forward,	$138 35	
A. F. Averell,	7 75	
B. P. Pike,	4 02	
Otis E. Ray,	1 75	
E. P. Andrews,	2 50	
A. F. Perkins,	1 57	
J. Arthur Towne,	3 40	
Jos. E. Andrews,	11 03	
C. V. Jackman,	5 25	
A. L. Hodgdon,	2 63	
E. C. Conant,	2 80	
A. S. Conant,	2 97	
Wm. H Homan,	3 57	
Thos. F. Cass,	3 03	
Elisha H. Towne,	1 66	
Samuel Conley.	1 40	
A. A. Towne,	5 73	
A. L. Perley,	1 05	
Bart. O'Leary,	16 80	
Geo. F. Averell,	7 00	
Erwin T. Phillips,	1 20	
John J. Watson,	3 15	
A. W. Smith,	7 90	
W. L. Batchelder,	12 50	
J. P. Perkins,	4 71	
W. B. Taylor,	3 85	
E. L. Wildes,	4 20	
Israel A. Perkins,	3 41	
Ephraim Perkins,	8 38	
David G. Perkins,	4 83	
W. S. Bell,	2 55	
D. Bradstreet,	11 37	
David Pingree,	8 25	
A. P. Peabody,	51	
F. W. Rust,	1 98	
Chas. J. Peabody,	3 59	
S. D. Hood,	1 75	
		$308 39

MISCELLANEOUS.

A. T. Merrill, printing Town Reports,	$52 80
" " " " Warrants,	4 00
Chas. W. Floyd, watchman Perley Fire,	2 00
E. S. Clifford, " " "	2 00
Wm. H. Walsh, " " "	2 00
H. W. Phillips, " " "	2 00
S. W. Averell, " " "	2 00
H. W. Lake, fees Wyman case,	5 00
" " " Dresser "	4 00
" " " Kimball "	5 10
" " " for collecting 1891 Taxes,	150 00
Albert H. Towne, fees Reed case,	14 98
Wm. A. Long, carriage hire,	3 50
W. Pitman Gould, stationery and postage,	2 25
Geo. A. Marden, one-fourth license,	25
A. P. Burnham, preparing By-laws,	14 40
W. S. Bell, painting Flag Staff,	12 00
F. L. Winslow, Election Inspector, etc.,	6 60
Chas. J. Peabody, " "	3 00
" " attending bridge hearing, '91,	6 00
Town of Boxford, taxes,	3 99
A. Welch, labor at Town Pasture,	2 00
J. Allen, M. D., returning births,	3 25
Thos. L. Jenkins, M. D., returning births,	1 25
Henry P. Moulton, counsel fees and expense,	36 30
S. D. Hood, journeys and expense,	10 00
" " recounting votes, etc.,	2 25
Wm. Perkins, journeys, printing, etc.,	14 68
" " recording births, etc.,	24 15
John H. Towne, journeys and expense,	2 75
John H. Potter, " " "	3 50
" " viewing McLeod Road,	2 00
" " recounting votes,	1 25
" " repairs on Heater,	5 55
" " paid for Drain Pipe,	11 08
Amount carried forward.	$417 88

Amount brought forward,	$417 88	
W. Donaldson, viewing Roads,	2 00	
" " McLeod Hearing,	2 00	
" " examining Road Machine,	2 00	
" " recounting votes,	1 25	
" " journeys and expense,	3 00	
		$428 13

RECAPITULATION.

Total cost for support of Schools,		$2,485 91
" " highway repairs,	$1,641 44	
" " repairs on bridges,	361 73	
" " gravel,	39 25	
" " pathing snow,	308 39	
		$2,350 81
" " Town Library,		3,097 07
" " Town Hall and Clock,		972 08
" " Cemeteries,		200 00
" " State Aid, etc.,		759 94
" " Town Officers,		693 50
" " Memorial Committee,		75 00
" " State and County Tax,		1,894 67
" " Notes,		5,700 00
" " Interest,		1,008 70
" " Miscellaneous,		428 13
" " Fire Wards,		65 23
" " support of the poor,		2,129 06
		$21,860 10

TOWN TREASURER.

Dr.

RECEIPTS.

Cash on hand Feb. 25, 1892,	$2,822 74	
H. W. Lake, Collector '91,	$51 30	
" " "	11,768 65	
National Bank Tax,	264 21	
Corporation Tax,	272 19	
Massachusetts School Fund,	100 00	
Dog Tax,	132 13	
State Aid, Chap. 301,	531 00	
Military Aid, Chap. 279. Acts '89,	261 89	
Burial Indigent Soldiers,	17 50	
Town Hall, rent,	118 00	
Benj. P. Edwards, sixth class license,	1 00	
Cemetery Commissioners,	39 00	
Cow Rights, Town Pasture,	24 00	
Pool Room licenses,	50 00	
Memorial Committee,	4 61	
Town of Danvers, Ritchie child,	13 75	
Town of Boxford, interest on taxes,	16	
Est. D. P. Galloupe, Library legacy, etc.,	3,122 07	
Jos. B. Poor, bridge plank, etc.,	6 35	
A. W. Smith. " "	1 00	
J. H. Potter, paint stock,	8 00	
Chas. Carmody, old lumber,	2 00	
Benj. P. Edwards, grading,	1 00	
W. A. Long, sods,	1 00	
Geo. F. Averell, wagon,	5 00	
E C. Conant, rent of farm,	50 00	
J. H. Potter, sales from farm,	9 40	
J. Chapman, " " "	763 98	
First Nat'l Bank, Danvers, interest on deposits,	22 05	
Danvers Savings Bank, Notes,	3,000 00	
Jos. B. Poor, "	1,000 00	
Clarisa A. Glazier, "	1,000 00	
		$25,463 98

TOWN TREASURER.

Cr.

PAYMENTS.

By orders drawn by Selectmen, divided as follows:—

Schools,	$2,326 75	
School Books,	159 16	
Highways,	1,641 44	
Repairs on Bridges,	361 73	
Gravel,	39 25	
Pathing Snow,	308 39	
Town Hall and Clock,	972 08	
Town Library,	3,097 07	
Memorial Committee,	75 00	
Cemeteries,	200 00	
State Aid, Chap. 301.	755 00	
Soldiers Relief, Chap. 447. 1890,	4 94	
Town Officers,	693 50	
Overseers, support of the poor,	2,129 06	
Fire Wards,	65 23	
State Tax,	787 50	
County Tax,	1,107 17	
Notes,	5,700 00	
Interest,	1,008 70	
Miscellaneous,	428 13	
		$21,860 10
Balance in Treasury, in cash, Feb. 21, 1893,		3,603 88
		$25,463 98

FINANCIAL CONDITION OF THE TOWN.

ASSETS.

Town Hall,	$12,000 00	
Clock,	300 00	
Vault,	400 00	
Furniture, etc.,	1,000 00	
Books in Selectmen's Room,	300 00	
One Safe,	50 00	
Weights and Measures,	150 00	
School books and supplies,	250 00	
		$14,000 00
Four school houses and land,	$7,000 00	
School books and supplies,	500 00	
		$7.500 00
Town Farm and buildings,	$4,650 00	
" " land in Boxford,	375 00	
" " " Ipswich,	75 00	
Personal property at Town Farm,	1,241 40	
Due from Superintendent, for sales,	21 92	
		$6,363 32
Bare Hill Pasture,		500 00
Truck House,		200 00
Hooks, Ladders, etc.,		300 00
Hearse and House,		100 00
Town Common,		1,000 00
Town Library and funds,		12,500 00
Gravel pits,		40 00
Snow-plows,		25 00
Cemeteries,		1,000 00
Bridge plank,		100 00
Due from State, on Military Aid,		742 00
Amount carried forward,		$44,370 32

Amount brought forward,	$44,370 32
Due for Cow Rights,	16 00
Uncollected Taxes, 1891,	24 00
" " 1892,	86 28
Cash in Treasurer's hands,	3,603 88
	$48,100 48

LIABILITIES.

Annah Pingree fund,	$5,000 00	
Note Trustees Deborah Kimball fund,	500 00	
Notes held by individuals,	11,700 00	
		$17,200 00
Balance in favor of the Town,		30,900 48
		$48,100 48

COMPARATIVE STATEMENT.

MARCH 1ST, 1892.

DR.

Notes against the Town,		$17,900 00

CR.

Cash in Town Treasury,	$2,822 74	
Due from H. W. Lake, Collector,	75 30	
" " State, Military Aid,	941 39	
		$3,839 43
Net Town Debt,		$14,060 57

MARCH 1ST, 1893.

DR.

Notes against the Town,		$17,200 00

CR.

Cash in Town Treasury,	$3603 88	
Due from H. W. Lake, Collector,	110 28	
" " Supt. Town Farm,	21 92	
" for Cow Rights,	16 00	
" from State, Military Aid,	742 00	
		$4,494 08
Net Town Debt,		$12,705 92

Decrease of Town debt for year ending March 1, 1893, $1,354 65

REPORT OF TAX COLLECTOR.

1891.

Dr.

To tax list, uncollected last report,		$75 30

Cr.

By Cash paid Town Treasurer,	$51 30	
" poll taxes to be abated,	24 00	
		$75 30

1892.

Dr.

To tax list 1892, for collection,		$11,854 93

Cr.

By cash paid Town Treasurer,	$11,768 65	
" taxes to be abated,	27 22	
" poll taxes to be abated after May 1st,	43 00	
In state of litigation,	16 06	
		$11,854 93

Respectfully submitted,

HENRY W. LAKE,

Tax Collector.

Topsfield, Mass., Feb. 21, 1893.

AUDITOR'S REPORT.

The undersigned hereby certifies that he has examined the books and accounts of the Selectmen, Treasurer, etc., and herewith submits the foregoing statement of the same, as presented by the several departments at the close of the year, February 23, 1893.

Respectfully submitted,

F. L. WINSLOW.

Auditor.

TOPSFIELD, MASS., FEB. 24, 1893.

REPORT OF MEMORIAL COMMITTEE.

DR.

Received of Town Treasurer,	$75 00	
" " Fountain Lodge, No. 170, I.O.O.F.,	2 75	
		$77 75

CR.

Cash paid Z. W. Gould, for Band,	$45 00	
" " Ward Post 90, G. A. R., Wreaths,	4 50	
" " E. & C. Woodman, Flowers,	4 62	
" " A. O. Elwell, Phonograph,	6 00	
" " F. Smerage, Team,	1 00	
" " W. A. Long, "	1 50	
" " Oliver Ditson Co., Singing Books,	1 89	
" " J. A. Blaisdell, Flags, Postal, etc.,	3 88	
" " W. Perkins, Printing,	2 25	
" " Mrs. B. P. Edwards, Plants,	2 50	
Returned to Town Treasurer,	4 61	
		$77 75

Respectfully submitted,

B. P. PIKE,

Sec. and Treasurer.

REPORT OF OVERSEERS OF THE POOR.

EXPENSE OF POOR FOR 1892.

DR.

Amount drawn from Town Treasury,	$2,129 06	
Less proceeds from the Farm,	828 38	
		$1,300 68

CR.

Amount paid for support of poor outside the Farm,		$659 66
Amount paid for lodging and feeding tramps,		39 00
" " " poor at the Farm,	$1,430 40	
Less proceeds from the Farm.	828 38	
Actual cost of supporting the poor at the Farm,		$602 02
		$1,300 68

Whole number of inmates at almshouse,	7
Average number,	3
Present number,	2
Number of Tramps lodged,	156
Unpaid bills due the Farm,	$11 20

INVENTORY OF PERSONAL PROPERTY AT THE ALMSHOUSE, FEB. 10, 1893.

One Horse,	$65 00
Eight Cows, One Heifer,	290 00
One hundred Fowl,	50 00
Six and one half tons English Hay,	130 00
Five tons Run Hay,	50 00
One and one half tons Salt Hay,	18 00
One and one fourth tons Meadow Hay,	8 00
Twenty-five bushels Corn,	12 00
Six bushels Seed Corn,	5 00
Ten bushels Sweet Corn,	4 00
Meal and Feed,	9 00
Forty bushels Potatoes,	40 00
Two and one half bushels Beans,	7 50
Ten heads Cabbage,	1 00
Two hundred and twenty-five pounds Pork,	27 00
Thirty pounds Lard,	4 50
Five pounds Butter,	1 50
Sugar and Coffee,	2 00
Sixty pounds Ham,	6 00
Two barrels Apples,	4 00
Two barrels Flour,	10 00
One barrel Crackers,	2 90
One bushel Onions,	1 00
One bushel Cranberries,	2 00
One bushel Turnips,	50
Fifteen gallons Vinegar,	3 50
One hundred gallons Cider,	20 00
One and one-fourth tons Stove Coal,	8 00
Household Furniture,	175 00
Carts, Wagons, and Tools, etc.,	180 00
Lumber,	6 00
Eight cords Stove Wood,	48 00
Twenty cords of cord-wood in Boxford Woods,	50 00
	$1,241 40

DISTRIBUTION OF THE INTEREST OF THE ANNAH PINGREE FUND.

Dr.

To balance last Report,	$50 50	
Interest for 1892,	250 00	
		$300 50

Cr.

Twenty-four families have been aided, with money, etc., to the amount of	$261 00	
Leaving a balance in our hands, Feb. 10 1893,	39 50	
		$300 50

Respectfully submitted,

WM. P. WALSH.
J. H. POTTER,
J. H. TOWNE.

Overseers of the Poor.

REPORT OF THE TRUSTEES OF THE TOWN LIBRARY.

Since the last annual report the funds of the Library have been increased by the bequest, ($3,022,07,) of the late Daniel P. Galloupe of Lowell, a native of Topsfield.

The first week in Oct. a reading room was opened in which there is a good number of the leading magazines and other publications. The books of the Library are also free for use in the reading room. The room is open two evenings and one afternoon in the week and affords an opportunity for the people of the town to inform themselves on the important questions treated in the current literature of the day. The success of this new departure has been encouraging. The Trustees would call attention to the importance of this feature of the Library, that there may be an increased patronage of the reading room, especially by the young people. It is a privilege that has not been before enjoyed in the history of the Town.

Number of volumes in the Library,		5690.
" " pamphlets "	"	316.
" " volumes added during the year,		578.
" " pamphlets "	" "	212.

CIRCULATION.

Times the library was open,	117
Volumes delivered for home use,	6572
Average delivery of books,	56.2
Volumes lost and not paid for	1
Volumes worn out and replaced,	5
Number of persons receiving books,	293

CLASSIFICATION.

	Per Cent. Circulation.
Fiction,	82.1
General works,	2.9
Travels,	4.1
History,	2.8
Literature,	3.4
Biography.	4.7
	100.0

READING ROOM.

Times the Reading Room was open,	56
Attendance,	487
Average attendance,	8.73
Largest attendance,	20
Volumes delivered for use in Reading Room,	47

RECEIPTS.

Mch. 1, '92	Balance from last report,	$67 29	
" 1, '93	Interest on $500 1 yr. 6 per cent.	30 00	
	Art Dictionary,	1 50	
" 1, '93	Int. on Moses Wildes Legacy,	250 00	
" 1, '93	" S. A. Merriam "	60 00	
" 1, '93	" Daniel P. Galloupe " 10 mos. 16 days,	159 16	
	Cash for Catalogues,	3 90	
	Fines,	6 77	
	Town appropriation,	75 00	
			$653 62

EXPENDITURES.

Damrell and Upham, books,	$309 72	
Mercantile Library Ass'n.,	48 30	
G. E Littlefield,	21 83	
Library Bureau and others,	14 65	
Binding Books,	10 00	
Reading Room Furniture,	20 85	
Librarian, Miss V. Reed,	56 25	
B. P. Edwards, Literature for Reading Room,	11 94	
A. T. Merrill, Catalogues,	66 40	
Miscellaneous,	19 40	
	$579 34	
Balance in Treasury.	74 28	
		$653 62

LIBRARY ASSETS.

Cash on deposit at 6 per cent. Int.	$1500 00
Moses Wildes Legacy, on deposit at five per cent. interest,	5000 00
Daniel P. Galloupe Legacy, on deposit at six per cent interest,	3022 07
Five shares Atchison Stock,	
Reading Room Furniture,	

GIFTS TO THE LIBRARY, 1892.

Name of Donor.	Bound Books.	Pamphlets and unbound books
Conant, A. A.	5	
Cogswell, Gen. William	42	4
Dow, Geo. Frs.	2	7
Edwards, B P.	1	
Essex Institute,	13	114
Galloupe, Mrs. D. P.	3	
Grand Army of the Republic.	1	
Haverhill Public Library,	1	1
Hutchings, Mrs. E. W.	1	
Laird & Lee, Chicago,	1	
League of American Wheelmen,		1
Leach, Mrs. T. K.	4	22
Mass. Board of Agriculture,		11
Mass. Board of Education,	1	1
Mass. State Library,		1
Mass. Secretary of Commonwealth,	6	1
Merriam, A. M.	4	
Peirce, A. L.		16
Poole, Miss Annie.	16	
Reed, Edwin. Andover,	1	
Salem Public Library,		2
Todd, Miss M.		1
U. S. B'd. of Education,	2	11
U. S. Dept. of Agriculture,	1	14
U. S. Dept. of Interior,	1	
University of Pennsylvania,		1
Winslow, F. L.	1	4

Respectfully submitted,

JUSTIN ALLEN,
A. A. CONANT,
J. B. POOR,
BENJ. P. EDWARDS,
E. W. HUTCHINGS,
GEO. FRS. DOW.

TOPSFIELD. MARCH 1. 1893. *Trustees.*

WARRANT FOR ANNUAL TOWN MEETING.

ESSEX, ss.

To either of the Constables of the Town of Topsfield, in said County, GREETING:

In the name of the Commonwealth of Massachusetts, you are directed to notify the inhabitants of the Town of Topsfield, qualified to vote in elections and in town affairs to meet at the Town Hall, in said Topsfield, on Monday the sixth day of March next, at ten o'clock in the forenoon, then and there to act on the following articles:—

FIRST.—To choose a Moderator to preside at said meeting.

SECOND.—To choose a Town Clerk for the ensuing year.

THIRD.—To hear all reports that may legally come before the meeting, and act thereon.

FOURTH.—To choose all necessary Town Officers for the ensuing year.

FIFTH.—To act on the subject of the revision of the jury box.

SIXTH.—To raise and grant such sums of money as may be necessary to defray the town expenses for the ensuing year, and make appropriations of the same.

SEVENTH.—To see if the Town will authorize their Treasurer, with the approval of the Selectmen, to hire money to pay demands against the town.

EIGHTH.—Shall Licenses be granted for the sale of intoxicating liquors in this Town the ensuing year? The ballots shall be "Yes" or "No".

NINTH.—To see if the Town will appropriate a sum of money to grade and gravel Park Street.

TENTH.—To see if the Town will revoke Chap. 98, of the year 1889, and substitute Sections, seventy-four, seventy-five and seventy-six, of Chap. 27 of the Public Statutes, in relation to Road Commissioners.

And you are directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, one at the Post Office, and one at each of the Public Meeting Houses in the said Town, ten days at least before the time for holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this twenty-fourth day of February, in the year one thousand eight hundred and ninety-three.

S. D. HOOD,
W. DONALDSON,
J. H. POTTER,
Selectmen of Topsfield.

A true copy,

ATTEST:

HENRY W. LAKE, *Constable.*

HECKMAN
BINDERY, INC.
Bound-To-Please®
JAN 04
N. MANCHESTER, INDIANA 46962